



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**

Frank D'Connell  
Director

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

**NOTICE**

(Notice ATD 2010-14)

**RE: Proposed Rule to the Department of Revenue, Alcoholic Beverages, Chapter 560-2-14.**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-14 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-1-.01, entitled "Alcohol; Ethyl Alcohol; License Required; Inspection; Records; Motor Fuel Registration; Applications Permanent Record."

Attached with this notice are an exact copy and synopsis of the proposed Rule. The proposed Rule is being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-4-2.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rule at 10:00 a.m., on Wednesday, March 31, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the above-referenced proposed Rule from interested persons no later than 10:00 a.m. on Wednesday, March 31, 2010.

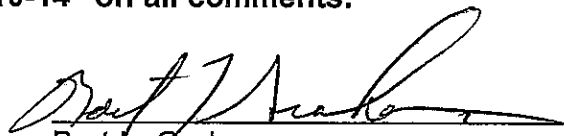
Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to [regcomments@dor.ga.gov](mailto:regcomments@dor.ga.gov).

Facsimile comments must be sent to (404) 417-6651.

**Please reference "Notice Number ATD 2010-14" on all comments.**

Dated: February 22, 2010

  
Bart L. Graham  
Commissioner Department of Revenue

**SYNOPSIS**

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-14  
NON-BEVERAGE ALCOHOL**

**560-2-14-.01 Alcohol; Ethyl Alcohol; License Required; Inspection; Records; Motor Fuel Registration; Applications Permanent Record - Non-Beverage Alcohol.**

- This Rule provides the definition of ethyl alcohol and the guidelines and regulations for importing and/or manufacturing non-beverage ethyl alcohol.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was first adopted in 1982.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-14  
NON-BEVERAGE ALCOHOL**

**560-2-14-.01 Alcohol; Ethyl Alcohol; License  
Required; Inspection; Records; Motor Fuel  
Registration; Applications Permanent Record -  
Non-Beverage Alcohol.**

(1) Manufacture or importation of ethyl alcohol to be used exclusively for the uses enumerated herein is necessary and appropriate to ensure that ethyl alcohol manufactured or imported for the stated purposes is not directed to use as a beverage, or as a Distilled Spirit in contravention of law and evasion of federal, state and local excise taxes and license fees. Enumerated purposes are:

- (a) Non-beverage scientific;
- (b) Chemical;
- (c) Mechanical;
- (d) Industrial;
- (e) Medicinal; or
- (f) Culinary purposes.

(2) Every person, firm, corporation or organization who desires to import or manufacture non-beverage ethyl alcohol exclusively for any of the uses enumerated in Section (1) above shall first obtain a license by completing an application Form ATT-6 in duplicate, for a non-beverage distillery, manufacture, or importer license on forms furnished by the Commissioner.

(a) Each application for a non-beverage manufacturer's, distiller's, or importer's license shall also include, in duplicate:

1. A personnel statement and a set of fingerprint cards, as prescribed by the Department, for each owner or owners, and principal employees such as manager, foreman, superintendent, etc.

2. An accurate and precise description of the exact location where any non-beverage manufacturing or importing facility is to be located.

3. A copy of a valid Operating Permit or other proper authorization issued to the applicant by the U.S. Alcohol and Tobacco Tax and Trade Bureau.

4. A copy of approval from all applicable local governing authorities for the construction and operation of the non-beverage manufacturing or importing facility.

(3) When all of the requirements of paragraph (2) of this Regulation and all other legal requirements are met, licenses for the non-beverage manufacture or importation of ethyl alcohol solely for non-beverage use shall be issued by the Commissioner at no cost to the applicant in order to encourage citizens of this State to seek alternate energy sources, and to seek other uses of Georgia agricultural products, thereby enhancing the general economy of the State of Georgia.

(4) Any non-beverage alcohol license issued by the Commissioner shall be valid annually as long as all requirements of the law and these regulations continue to be met.

(a) Each license shall become void on December 31 of the calendar year in which such licenses are issued; However;

(b) The Commissioner may authorize Licensees who have filed an application for license renewal to operate until the license has been renewed or denied.

(4) Each non-beverage manufacturing or importing facility issued a non-beverage alcohol license pursuant to this

Regulation shall be subject to inspection by federal, state and local law enforcement officers at all times.

(5) Each Licensee shall maintain all invoices, bills of lading, reports, books, papers, or documents of whatever nature involving all transactions relating to the purchase, sale, distribution, storage, manufacture, importation, or handling of ethyl alcohol in any manner.

(a) The records and documents shall be maintained at the Licensee's place of business for a period of three (3) years unless permission for disposal of such records prior to the expiration of three (3) years is obtained in writing from the Commissioner.

(9) Each Licensee manufacturing or importing ethyl alcohol for use as fuel shall be properly registered with the Motor Fuel Tax Section of the Department.

(10) All license applications shall be a permanent record and all Licensees shall comply with and be subject to the provisions of Section 560-2-6-.01 of these regulations.

(11) Licenses may be denied by the Commissioner to any applicant who has been convicted of any crime involving the illegal sale or manufacture of Alcoholic Beverages.

(12) The failure of any person, firm, corporation, or organization holding such license under these regulations to meet any obligations imposed by any tax laws of Georgia or to otherwise comply with any requirements of law shall be grounds for suspension or revocation of the license.

Authority: O.C.G.A. §§ 3-2-2, 3-4-2.